

STATE OF IOWA
2017
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2017

16200601400000
City Clerk
120 Fifth Street N.
Walford, Iowa 52351

CITY OF WALFORD, IOWA
DUE: December 1, 2017

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**
Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	526,662		526,662	529,377
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	526,662		526,662	529,377
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	52,243	0	52,243	42,557
Licenses and permits	2,970	0	2,970	3,520
Use of money and property	5,796	634	6,430	5,002
Intergovernmental	196,798	0	196,798	157,081
Charges for fees and service	136,400	122,684	259,084	245,942
Special assessments	0	0	0	
Miscellaneous	26,206	0	26,206	3,300
Other financing sources	39,412	0	39,412	39,412
Total revenues and other sources	986,487	123,318	1,109,805	1,026,191
Expenditures and Other Financing Uses				
Public safety	105,051	0	105,051	115,407
Public works	594,129	0	594,129	654,573
Health and social services	0	0	0	
Culture and recreation	30,503	0	30,503	40,535
Community and economic development	34,949	0	34,949	32,523
General government	135,225	0	135,225	157,108
Debt service	39,412	0	39,412	39,412
Capital projects	0	0	0	
Total governmental activities expenditures	939,269	0	939,269	1,039,558
Business type activities	0	111,651	111,651	131,363
Total ALL expenditures	939,269	111,651	1,050,920	1,170,921
Other financing uses, including transfers out	39,412	0	39,412	39,412
Total ALL expenditures/And other financing uses	978,681	111,651	1,090,332	1,210,333
Excess revenues and other sources over (Under) Expenditures/And other financing uses	7,806	11,667	19,473	-184,142
Beginning fund balance July 1, 2016	808,709	229,304	1,038,013	805,889
Ending fund balance June 30, 2017	816,515	240,971	1,057,486	621,747

Note - These balances do not include \$ _____ held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2017	Amount - Omit cents	Indebtedness at June 30, 2017	Amount - Omit cents
General obligation debt	\$ 140,000	Other long-term debt	\$ 0
Revenue debt	\$ 0	Short-term debt	\$ 0
TIF Revenue debt	\$ 52,000		
		General obligation debt limit	\$ 5,381,274

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one
		08/26/2017	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk	Telephone	Area Code	Number
Janet L. Gann	→	319	846-3103
Signature of Mayor or other City official (Name and Title)			Date signed

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017					CITY OF WALFORD Can't be both GAAP and NON-GAAP					SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
1	Section A - TAXES											1			
2	Taxes levied on property	526,662						526,662			526,662	2			
3	Less: Uncollected property taxes - Levy year							0			0	3			
4	Net current property taxes	526,662	0		0	0		526,662		T01	526,662	4			
5	Delinquent property taxes							0		T01	0	5			
6	Total property tax	526,662	0		0	0	0	526,662			526,662	6			
7	TIF revenues							0		T01	0	7			
8	Other city taxes														
8	Utility tax replacement excise taxes	2,542						2,542		T15	2,542	8			
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9			
10	Parimutuel wager tax							0		C30	0	10			
11	Gaming wager tax							0		C30	0	11			
12	Mobile home tax							0		T19	0	12			
13	Hotel/motel tax							0		T19	0	13			
14	Other local option taxes	49,701						49,701		T09	49,701	14			
15	TOTAL OTHER CITY TAXES	52,243	0	0	0	0	0	52,243	0		52,243	15			
16	Section B - LICENSES AND PERMITS	2,970						2,970		T29	2,970	16			
17	Section C - USE OF MONEY AND PROPERTY											17			
18	Interest	2,896						2,896	634	U20	3,530	18			
19	Rents and royalties	2,900						2,900		U40	2,900	19			
20	Other miscellaneous use of money and property							0		U20	0	20			
21								0			0	21			
22	TOTAL USE OF MONEY AND PROPERTY	5,796	0	0	0	0	0	5,796	634		6,430	22			
23												23			
24	Section D - INTERGOVERNMENTAL											24			
25												25			
26	Federal grants and reimbursements											26			
27	Federal grants							0		B89	0	27			
28	Community development block grants							0		B50	0	28			
29	Housing and urban development							0		B50	0	29			
30	Public assistance grants							0		B79	0	30			
31	Payment in lieu of taxes							0		B30	0	31			
32								0			0	32			
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33			
34												34			
35												35			
36												36			
37												37			
38												38			
39												39			
40												40			

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALFORD							<input type="checkbox"/> GAAP	<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.		
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)			
41	Section D - INTERGOVERNMENTAL - Continued											41		
42												42		
43	State shared revenues											43		
44	Road use taxes		181,622					181,622		C46	181,622	44		
45												45		
46												46		
47												47		
48	Other state grants and reimbursements											48		
49	State grants							0		C89	0	49		
50	Iowa Department of Transportation							0		C89	0	50		
51	Iowa Department of Natural Resources							0		C89	0	51		
52	Iowa Economic Development Authority							0		C89	0	52		
53	CEBA grants							0		C89	0	53		
54	Commercial & Industrial Replacement Claim	15,176						15,176		C89	15,176	54		
55								0			0	55		
56								0			0	56		
57								0			0	57		
58								0			0	58		
59								0			0	59		
60	Total state	15,176	181,622	0	0	0	0	196,798	0		196,798	60		
61												61		
62	Local grants and reimbursements											62		
63	County contributions							0			0	63		
64	Library service							0		D89	0	64		
65	Township contributions							0		D89	0	65		
66	Fire/EMT service							0		D89	0	66		
67								0		D89	0	67		
68								0			0	68		
69								0			0	69		
70	Total local grants and reimbursements	0	0	0	0	0	0	0	0		0	70		
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	15,176	181,622	0	0	0	0	196,798	0		196,798	71		
72	Section E - CHARGES FOR FEES AND SERVICE											72		
73	Water							0		A91	0	73		
74	Sewer							0	122,684	A80	122,684	74		
75	Electric							0		A92	0	75		
76	Gas							0		A93	0	76		
77	Parking							0		A60	0	77		
78	Airport							0		A01	0	78		
79	Landfill/garbage	129,747						129,747		A81	129,747	79		
80	Hospital							0		A36	0	80		

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALFORD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV	5,068						5,068		T15	5,068	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges							0		A89	0	92
93	Ambulance charges							0		A89	0	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges							0		A89	0	99
100	Park, recreation, and cultural charges	1,585						1,585		A61	1,585	100
101	Animal control charges							0		A89	0	101
102	Other charges - Specify							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	136,400	0	0	0	0	0	136,400	122,684		259,084	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	500						500		U99	500	108
109	Deposits and sales/fuel tax refunds	181						181		U99	181	109
110	Sale of property and merchandise	377						377		U11	377	110
111	Fines	300						300		U30	300	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - Specify	6,017						6,017			6,017	113
114	Insurance Claim	18,831						18,831			18,831	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	26,206	0	0	0	0	0	26,206	0		26,206	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALFORD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	765,453	181,622	0	0	0	0	947,075	123,318		1,070,393	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	Regular transfers in and interfund loans				39,412			39,412			39,412	127
128	Internal TIF loans and transfers in							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	0	0	0	39,412	0	0	39,412	0		39,412	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	765,453	181,622	0	39,412	0	0	986,487	123,318		1,109,805	132
133												133
134	Beginning fund balance July 1, 2016	716,408	89,673	2,628				808,709	229,304		1,038,013	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	1,481,861	271,295	2,628	39,412	0	0	1,795,196	352,622		2,147,818	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
145												145
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157												157
158												158
159												159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017					CITY OF WALFORD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	12,220						12,220		E62	12,220	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation							0		E89	0	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	67,972						67,972		E24	67,972	13
14	Purchase of land and equipment	3,901						3,901		G24	3,901	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation							0		E32	0	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	20,958						20,958		E66	20,958	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	105,051	0		0	0	0	105,051			105,051	40

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALFORD					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
41	Section B — PUBLIC WORKS											41			
42	Roads, bridges, sidewalks — Current operation	237,815	181,201					419,016		E44	419,016	42			
43	Purchase of land and equipment							0		G44	0	43			
44	Construction							0		F44	0	44			
45	Parking meter and off-street — Current operation							0		E60	0	45			
46	Purchase of land and equipment							0		G60	0	46			
47	Construction							0		F60	0	47			
48	Street lighting — Current operation		20,573					20,573		E44	20,573	48			
49	Traffic control safety — Current operation		2,049					2,049		E44	2,049	49			
50	Purchase of land and equipment							0		G44	0	50			
51	Construction							0		F44	0	51			
52	Snow removal — Current operation		21,906					21,906		E44	21,906	52			
53	Purchase of land and equipment							0		G44	0	53			
54	Highway engineering — Current operation							0		E44	0	54			
55	Purchase of land and equipment							0		G44	0	55			
56	Construction							0		F44	0	56			
57	Street cleaning — Current operation		2,121					2,121		E81	2,121	57			
58	Purchase of land and equipment							0		G81	0	58			
59	Airport (if not an enterprise) — Current operation							0		E01	0	59			
60	Purchase of land and equipment							0		G01	0	60			
61	Construction							0		F01	0	61			
62	Garbage (if not an enterprise) — Current operation	128,464						128,464		E81	128,464	62			
63	Purchase of land and equipment							0		G81	0	63			
64	Construction							0		F81	0	64			
65	Other public works — Current operation							0		E89	0	65			
66	Purchase of land and equipment							0		G89	0	66			
67	Construction							0		F89	0	67			
68								0			0	68			
69								0			0	69			
70								0			0	70			
71								0			0	71			
72								0			0	72			
73								0			0	73			
74								0			0	74			
75								0			0	75			
76								0			0	76			
77								0			0	77			
78								0			0	78			
79								0			0	79			
80	TOTAL PUBLIC WORKS	366,279	227,850		0	0	0	594,129			594,129	80			

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALFORD			<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
81	Section C — HEALTH AND SOCIAL SERVICES											81	
82	Welfare assistance — Current operation							0		E79	0	82	
83	Purchase of land and equipment							0		G79	0	83	
84	City hospital — Current operation							0		E36	0	84	
85	Purchase of land and equipment							0		G36	0	85	
86	Construction							0		F36	0	86	
87	Payments to private hospitals — Current operation							0		E36	0	87	
88	Health regulation and inspections — Current operation							0		E32	0	88	
89	Purchase of land and equipment							0		G32	0	89	
90	Construction							0		F32	0	90	
91	Water, air, and mosquito control — Current operation							0		E32	0	91	
92	Purchase of land and equipment							0		G32	0	92	
93	Construction							0		F32	0	93	
94	Community mental health — Current operation							0		E32	0	94	
95	Purchase of land and equipment							0		G32	0	95	
96	Construction							0		F32	0	96	
97	Other health and social services — Current operation							0		E79	0	97	
98	Purchase of land and equipment							0		G79	0	98	
99	Construction							0		F79	0	99	
100								0			0	100	
101								0			0	101	
102								0			0	102	
103	TOTAL HEALTH AND SOCIAL SERVICES	0	0		0	0	0	0			0	103	
104												104	
105												105	
106												106	
107												107	
108												108	
109												109	
110												110	
111												111	
112												112	
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117												117	
118												118	
119												119	
120												120	

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALFORD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)			
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	5,360						5,360		E52	5,360	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	4,860						4,860		E61	4,860	127
128	Purchase of land and equipment	4,259						4,259		G61	4,259	128
129	Construction							0		F61	0	129
130	Recreation — Current operation	16,024						16,024		E61	16,024	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium							0		E61	0	135
136	Other culture and recreation							0		E61	0	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	30,503	0		0	0	0	30,503			30,503	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	32,321						32,321		E89	32,321	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation							0		E50	0	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates			2,628				2,628		E89	2,628	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	32,321	0	2,628	0	0	0	34,949			34,949	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALFORD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	6,524						6,524		E29	6,524	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	26,805						26,805		E23	26,805	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	8,617						8,617		E25	8,617	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	15,348						15,348		E31	15,348	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	33,113						33,113		E89	33,113	171
172	Other general government — Current operation	44,818						44,818		E89	44,818	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	135,225	0	0	0	0	0	135,225			135,225	176
177	Section G — DEBT SERVICE	39,412						39,412			39,412	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	39,412	0	0	0	0	0	39,412			39,412	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184								0			0	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0			0	0	0			0	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	0	0	0			0	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	708,791	227,850	2,628	0	0	0	939,269			939,269	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued						CITY OF WALFORD						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (h))	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
197	Section I — BUSINESS TYPE ACTIVITIES											197				
198	Water — Current operation									E91	0	198				
199	Purchase of land and equipment									G91	0	199				
200	Construction									F91	0	200				
201	Sewer and sewage disposal — Current operation								111,651	E80	111,651	201				
202	Purchase of land and equipment									G80	0	202				
203	Construction									F80	0	203				
204	Electric — Current operation									E92	0	204				
205	Purchase of land and equipment									G92	0	205				
206	Construction									F92	0	206				
207	Gas Utility — Current operation									E93	0	207				
208	Purchase of land and equipment									G93	0	208				
209	Construction									F93	0	209				
210	Parking — Current operation									E60	0	210				
211	Purchase of land and equipment									G60	0	211				
212	Construction									F60	0	212				
213	Airport — Current operation									E01	0	213				
214	Purchase of land and equipment									G01	0	214				
215	Construction									F01	0	215				
216	Landfill/Garbage — Current operation									E81	0	216				
217	Purchase of land and equipment									G81	0	217				
218	Construction									F81	0	218				
219	Hospital — Current operation									E36	0	219				
220	Purchase of land and equipment									G36	0	220				
221	Construction									F36	0	221				
222	Transit — Current operation									E94	0	222				
223	Purchase of land and equipment									G94	0	223				
224	Construction									F94	0	224				
225	Cable TV, telephone, Internet — Current operation									E03	0	225				
226	Purchase of land and equipment									G03	0	226				
227	Housing authority — Current operation									E50	0	227				
228	Purchase of land and equipment									G50	0	228				
229	Construction									F50	0	229				
230	Storm water — Current operation									E80	0	230				
231	Purchase of land and equipment									G80	0	231				
232	Construction									F80	0	232				
233												233				
234												234				
235												235				
236												236				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2017 -- Continued					CITY OF WALFORD		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								111,651		111,651	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	708,791	227,850	2,628	0	0	0	939,269	111,651		1,050,920	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out				39,412			39,412			39,412	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	0	0	0	39,412	0	0	39,412	0		39,412	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	708,791	227,850	2,628	39,412	0	0	978,681	111,651		1,090,332	259
260												260
261	Ending fund balance June 30, 2017:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted							0			0	264
265	Committed							0			0	265
266	Assigned		43,445					43,445			43,445	266
267	Unassigned	773,070						773,070			773,070	267
268	Total Governmental	773,070	43,445	0	0	0	0	816,515			816,515	268
269	Proprietary								240,971		240,971	269
270	Total ending fund balance June 30, 2017	773,070	43,445	0	0	0	0	816,515	240,971		1,057,486	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	1,481,861	271,295	2,628	39,412	0	0	1,795,196	352,622		2,147,818	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES CITY OF WALFORD Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>									
Purpose		Amount paid to other local governments				Purpose		Amount paid to State		
Correction.....		M05 \$				Highways.....		L44 \$		
Health.....		M32				All other.....		L89 \$		
Highways.....		M44								
Transit subsidies.....		M94								
Libraries.....		M52 5,360								
Police protection.....		M62 12,220								
Sewerage.....		M80								
Sanitation.....		M81								
All other.....		M89 \$ 66,811								
Part IV	SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
						Amount - Omit cents				
Total salaries and wages paid.....						200 \$		109,153		
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt		Debt during the fiscal year		Debt Outstanding JUNE 30, 2017				Interest paid this year		
Purpose	Debt outstanding JULY 1, 2016 (a)	Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	(h)		
1. Water utility	19U \$	29U \$	39U \$	49U \$	49U \$	49U \$	49U \$	191 \$		
2. Sewer utility	19U 0	29U	39U	49U	49U	49U	49U	189		
3. Electric utility	19U	29U	39U	49U	49U	49U		192		
4. Gas utility	19U	29U	39U	49U	49U	49U		193		
5. Transit-bus	19U	29U	39U	49U	49U	49U		194		
6. Industrial Revenue	19T	24T	34T		44T	44T		189		
7. Mortgage revenue	19T	24T	34T		44T	44T		189		
8. TIF revenue	19U	29U	39U	49U	49U 52,000	49U	49U	189		
Other-Specify	19U	29U	39U	49U	49U	49U	49U	189		
9. Maint. Bldg	172,000		32,000	140,000				7,412		
10.	19U	29U	39U	49U	49U	49U	49U	189		
11.	19U	29U	39U	49U	49U	49U	49U	189		
12.	19U	29U	39U	49U	49U	49U	49U	189		
13.	19U	29U	39U	49U	49U	49U	49U	189		
14.	19U	29U	39U	49U	49U	49U	49U	189		
Total long-term debt	172,000	0	32,000	140,000	52,000	0	0	7,412		
B. Short-term debt		Outstanding as of JULY 1, 2016				Amount - Omit cents				
		61V \$								
		Outstanding as of JUNE 30, 2017				64V \$ 0				
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents					
Assessed Valuations by Levy Authority and County, AY2015/FY2017										
Actual valuation -- January 1, 2015					\$ 107,625,481		x .05 = \$		5,381,274	
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2017									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)					
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61							
	\$	\$	1,057,486			1,057,486				
REMARKS						V98				